



**Rt Hon Alun Cairns MP**  
Secretary of State for Wales  
Ysgrifennydd Gwladol Cymru

T: 020 7270 0575  
E: Correspondence@ukgovwales.gov.uk

Llyr Gruffydd AM  
Chair, Finance Committee  
National Assembly for Wales  
Cardiff Bay  
CF99 1NA

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Thank you for your further letter inviting me to attend an evidence session with your Committee on the implementation of the fiscal provisions in the Wales Act 2014.

In the case of fiscal devolution, the lines of accountability are clear and are reflected in the annual reporting arrangements on the implementation and operation of the Wales Act 2014. The Secretary of State must report to Parliament and Welsh Ministers must report to the Assembly (with copies of the reports sent to the other legislature).

I am accountable to Parliament in my role as Secretary of State for Wales and I would normally expect to be scrutinised by the Welsh Affairs Select Committee. I would expect Welsh Ministers to be scrutinised by Assembly Committees given their accountability to the National Assembly.

You will appreciate that I receive many invitations to give evidence to Committees of the National Assembly for Wales – three requests in recent weeks alone. In some exceptional cases I believe there is a case for me to give evidence to Assembly Committees - for example, when the UK Government is legislating in areas of Assembly competence and is seeking the consent of the Assembly for the legislation.

However, in respect of the implementation of fiscal devolution I believe it would be most appropriate for your Committee to scrutinise Welsh Ministers and I fully expect the Welsh Affairs Select Committee to give consideration to scrutinising me.

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